

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN District of WASHINGTON

Case number (if known): _____

Chapter you are filing under:

- ☐ Chapter 7
☒ Chapter 11
☐ Chapter 12
☐ Chapter 13

☐ Check if this is an
amended filing

Official Form 101

Voluntary Petition for Individuals Filing for Bankruptcy

02/20

The bankruptcy forms use *you* and *Debtor 1* to refer to a debtor filing alone. A married couple may file a bankruptcy case together—called a *joint case*—and in joint cases, these forms use *you* to ask for information from both debtors. For example, if a form asks, “Do you own a car,” the answer would be yes if either debtor owns a car. When information is needed about the spouses separately, the form uses *Debtor 1* and *Debtor 2* to distinguish between them. In joint cases, one of the spouses must report information as *Debtor 1* and the other as *Debtor 2*. The same person must be *Debtor 1* in all of the forms.

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

Part 1: Identify Yourself

	About Debtor 1:	About Debtor 2 (Spouse Only in a Joint Case):
1. Your full name Write the name that is on your government-issued picture identification (for example, your driver's license or passport). Bring your picture identification to your meeting with the trustee.	YING First name _____ Middle name LIU Last name _____ Suffix (Sr., Jr., II, III)	ZHIWEN First name _____ Middle name YANG Last name _____ Suffix (Sr., Jr., II, III)
2. All other names you have used in the last 8 years Include your married or maiden names.	_____ First name _____ Middle name _____ Last name _____ First name _____ Middle name _____ Last name	_____ First name _____ Middle name _____ Last name _____ First name _____ Middle name _____ Last name
3. Only the last 4 digits of your Social Security number or federal Individual Taxpayer Identification number (ITIN)	xxx - xx - <u>8</u> <u>1</u> <u>6</u> <u>4</u> OR 9 xx - xx - ____ ____ ____ ____	xxx - xx - <u>4</u> <u>5</u> <u>6</u> <u>8</u> OR 9 xx - xx - ____ ____ ____ ____

Debtor 1

YING LIU

First Name

Middle Name

Last Name

Case number (if known)

4. Any business names and Employer Identification Numbers (EIN) you have used in the last 8 years Include trade names and <i>doing business as</i> names	About Debtor 1: <input checked="" type="checkbox"/> I have not used any business names or EINs. Business name _____ Business name _____ EIN ____ - ____ - ____ - ____ - ____ EIN ____ - ____ - ____ - ____ - ____	About Debtor 2 (Spouse Only in a Joint Case): <input checked="" type="checkbox"/> I have not used any business names or EINs. Business name _____ Business name _____ EIN ____ - ____ - ____ - ____ - ____ EIN ____ - ____ - ____ - ____ - ____
5. Where you live 20505 111TH AVE SE Number Street _____ SNOHOMISH WA 98296 City State ZIP Code SNOHOMISH County If your mailing address is different from the one above, fill it in here. Note that the court will send any notices to you at this mailing address. Number Street _____ P.O. Box City State ZIP Code	If Debtor 2 lives at a different address: Number Street _____ City State ZIP Code County If Debtor 2's mailing address is different from yours, fill it in here. Note that the court will send any notices to this mailing address. Number Street _____ P.O. Box City State ZIP Code	
6. Why you are choosing this district to file for bankruptcy	Check one: <input checked="" type="checkbox"/> Over the last 180 days before filing this petition, I have lived in this district longer than in any other district. <input type="checkbox"/> I have another reason. Explain. (See 28 U.S.C. § 1408.) _____ _____ _____ _____	Check one: <input checked="" type="checkbox"/> Over the last 180 days before filing this petition, I have lived in this district longer than in any other district. <input type="checkbox"/> I have another reason. Explain. (See 28 U.S.C. § 1408.) _____ _____ _____ _____

Part 2: Tell the Court About Your Bankruptcy Case**7. The chapter of the Bankruptcy Code you are choosing to file under**

Check one. (For a brief description of each, see *Notice Required by 11 U.S.C. § 342(b) for Individuals Filing for Bankruptcy* (Form 2010)). Also, go to the top of page 1 and check the appropriate box.

- ☐ Chapter 7
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13

8. How you will pay the fee

- ☒ **I will pay the entire fee when I file my petition.** Please check with the clerk's office in your local court for more details about how you may pay. Typically, if you are paying the fee yourself, you may pay with cash, cashier's check, or money order. If your attorney is submitting your payment on your behalf, your attorney may pay with a credit card or check with a pre-printed address.
- ☐ **I need to pay the fee in installments.** If you choose this option, sign and attach the *Application for Individuals to Pay The Filing Fee in Installments* (Official Form 103A).
- ☐ **I request that my fee be waived** (You may request this option only if you are filing for Chapter 7. By law, a judge may, but is not required to, waive your fee, and may do so only if your income is less than 150% of the official poverty line that applies to your family size and you are unable to pay the fee in installments). If you choose this option, you must fill out the *Application to Have the Chapter 7 Filing Fee Waived* (Official Form 103B) and file it with your petition.

9. Have you filed for bankruptcy within the last 8 years?

- ☒ No
- ☐ Yes. District _____ When _____ Case number _____
MM / DD / YYYY
- District _____ When _____ Case number _____
MM / DD / YYYY
- District _____ When _____ Case number _____
MM / DD / YYYY

10. Are any bankruptcy cases pending or being filed by a spouse who is not filing this case with you, or by a business partner, or by an affiliate?

- ☒ No
- ☐ Yes. Debtor _____ Relationship to you _____
District _____ When _____ Case number, if known _____
MM / DD / YYYY
- Debtor _____ Relationship to you _____
District _____ When _____ Case number, if known _____
MM / DD / YYYY

11. Do you rent your residence?

- ☒ No. Go to line 12.
- ☐ Yes. Has your landlord obtained an eviction judgment against you?
- ☐ No. Go to line 12.
- ☐ Yes. Fill out *Initial Statement About an Eviction Judgment Against You* (Form 101A) and file it as part of this bankruptcy petition.

Part 3: Report About Any Businesses You Own as a Sole Proprietor**12. Are you a sole proprietor of any full- or part-time business?**☒ No. Go to Part 4.☐ Yes. Name and location of business

A sole proprietorship is a business you operate as an individual, and is not a separate legal entity such as a corporation, partnership, or LLC.

If you have more than one sole proprietorship, use a separate sheet and attach it to this petition.

Name of business, if any

Number Street

City

State

ZIP Code

Check the appropriate box to describe your business:

☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))☐ None of the above**13. Are you filing under Chapter 11 of the Bankruptcy Code and are you a small business debtor?**

For a definition of *small business debtor*, see 11 U.S.C. § 101(51D).

If you are filing under Chapter 11, the court must know whether you are a small business debtor so that it can set appropriate deadlines. If you indicate that you are a small business debtor, you must attach your most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).

☐ No. I am not filing under Chapter 11.☐ No. I am filing under Chapter 11, but I am NOT a small business debtor according to the definition in the Bankruptcy Code.☐ Yes. I am filing under Chapter 11, I am a small business debtor according to the definition in the Bankruptcy Code, and I do not choose to proceed under Subchapter V of Chapter 11.☒ Yes. I am filing under Chapter 11, I am a small business debtor according to the definition in the Bankruptcy Code, and I choose to proceed under Subchapter V of Chapter 11.**Part 4: Report if You Own or Have Any Hazardous Property or Any Property That Needs Immediate Attention****14. Do you own or have any property that poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety? Or do you own any property that needs immediate attention?**☒ No☐ Yes. What is the hazard?

If immediate attention is needed, why is it needed?

For example, do you own perishable goods, or livestock that must be fed, or a building that needs urgent repairs?

Where is the property?

Number Street

City

State

ZIP Code

Part 5: Explain Your Efforts to Receive a Briefing About Credit Counseling**15. Tell the court whether you have received a briefing about credit counseling.**

The law requires that you receive a briefing about credit counseling before you file for bankruptcy. You must truthfully check one of the following choices. If you cannot do so, you are not eligible to file.

If you file anyway, the court can dismiss your case, you will lose whatever filing fee you paid, and your creditors can begin collection activities again.

About Debtor 1:

You must check one:

- ☒ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.**

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

- ☐ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.**

Within 14 days after you file this bankruptcy petition, you **MUST** file a copy of the certificate and payment plan, if any.

- ☐ **I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.**

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy.

If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

- ☐ **I am not required to receive a briefing about credit counseling because of:**

- ☐ **Incapacity.** I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.

- ☐ **Disability.** My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.

- ☐ **Active duty.** I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver of credit counseling with the court.

About Debtor 2 (Spouse Only in a Joint Case):

You must check one:

- ☒ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.**

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

- ☐ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.**

Within 14 days after you file this bankruptcy petition, you **MUST** file a copy of the certificate and payment plan, if any.

- ☐ **I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.**

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy.

If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

- ☐ **I am not required to receive a briefing about credit counseling because of:**

- ☐ **Incapacity.** I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.

- ☐ **Disability.** My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.

- ☐ **Active duty.** I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver of credit counseling with the court.

Part 6: Answer These Questions for Reporting Purposes**16. What kind of debts do you have?**

16a. Are your debts primarily consumer debts? *Consumer debts* are defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."

- ☒ No. Go to line 16b.
☐ Yes. Go to line 17.

16b. Are your debts primarily business debts? *Business debts* are debts that you incurred to obtain money for a business or investment or through the operation of the business or investment.

- ☐ No. Go to line 16c.
☒ Yes. Go to line 17.

16c. State the type of debts you owe that are not consumer debts or business debts.

17. Are you filing under Chapter 7?

☒ No. I am not filing under Chapter 7. Go to line 18.

Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available for distribution to unsecured creditors?

- ☐ Yes. I am filing under Chapter 7. Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available to distribute to unsecured creditors?
- ☐ No
☐ Yes

18. How many creditors do you estimate that you owe?

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

19. How much do you estimate your assets to be worth?

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

20. How much do you estimate your liabilities to be?

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Part 7: Sign Below**For you**

I have examined this petition, and I declare under penalty of perjury that the information provided is true and correct.

If I have chosen to file under Chapter 7, I am aware that I may proceed, if eligible, under Chapter 7, 11, 12, or 13 of title 11, United States Code. I understand the relief available under each chapter, and I choose to proceed under Chapter 7.

If no attorney represents me and I did not pay or agree to pay someone who is not an attorney to help me fill out this document, I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I understand making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$250,000, or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

X YING LIU

Signature of Debtor 1

Executed on 05/25/2022

MM / DD / YYYY

X ZHIWEN YANG

Signature of Debtor 2

Executed on 05/25/2022

MM / DD / YYYY

Debtor 1

YING LIU

First Name

Middle Name

Last Name

Case number (if known)

For your attorney, if you are represented by one

If you are not represented by an attorney, you do not need to file this page.

I, the attorney for the debtor(s) named in this petition, declare that I have informed the debtor(s) about eligibility to proceed under Chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each chapter for which the person is eligible. I also certify that I have delivered to the debtor(s) the notice required by 11 U.S.C. § 342(b) and, in a case in which § 707(b)(4)(D) applies, certify that I have no knowledge after an inquiry that the information in the schedules filed with the petition is incorrect.



CHRISTOPHER YOUNG

Signature of Attorney for Debtor

Date

05/25/2022

MM / DD / YYYY

CHRISTOPHER L. YOUNG

Printed name

THE LAW OFFICES OF CHRISTOPHER L. YOUNG PLLC

Firm name

92 LENORA ST

Number Street

NO 146

SEATTLE

City

WA

State

98121

ZIP Code

Contact phone (206) 407-5829

Email address chris@christopherlyoung.com

47977

Bar number

WA

State

Certificate Number: 14751-WAW-CC-036455697



14751-WAW-CC-036455697

CERTIFICATE OF COUNSELING

I CERTIFY that on April 6, 2022, at 10:38 o'clock AM PDT, YING LIU received from \$0\$ BK Class Inc., an agency approved pursuant to 11 U.S.C. § 111 to provide credit counseling in the Western District of Washington, an individual [or group] briefing that complied with the provisions of 11 U.S.C. §§ 109(h) and 111.

A debt repayment plan was not prepared. If a debt repayment plan was prepared, a copy of the debt repayment plan is attached to this certificate.

This counseling session was conducted by internet.

Date: April 6, 2022 By: /s/AMEY AIONO

Name: AMEY AIONO

Title: Certified Credit Counselor

* Individuals who wish to file a bankruptcy case under title 11 of the United States Bankruptcy Code are required to file with the United States Bankruptcy Court a completed certificate of counseling from the nonprofit budget and credit counseling agency that provided the individual the counseling services and a copy of the debt repayment plan, if any, developed through the credit counseling agency. *See* 11 U.S.C. §§ 109(h) and 521(b).

Certificate Number: 14751-WAW-CC-036455705



14751-WAW-CC-036455705

CERTIFICATE OF COUNSELING

I CERTIFY that on April 6, 2022, at 10:38 o'clock AM PDT, Zhiwen Yang received from \$0\$ BK Class Inc., an agency approved pursuant to 11 U.S.C. § 111 to provide credit counseling in the Western District of Washington, an individual [or group] briefing that complied with the provisions of 11 U.S.C. §§ 109(h) and 111.

A debt repayment plan was not prepared. If a debt repayment plan was prepared, a copy of the debt repayment plan is attached to this certificate.

This counseling session was conducted by internet.

Date: April 6, 2022 By: /s/AMEY AIONO

Name: AMEY AIONO

Title: Certified Credit Counselor

* Individuals who wish to file a bankruptcy case under title 11 of the United States Bankruptcy Code are required to file with the United States Bankruptcy Court a completed certificate of counseling from the nonprofit budget and credit counseling agency that provided the individual the counseling services and a copy of the debt repayment plan, if any, developed through the credit counseling agency. *See* 11 U.S.C. §§ 109(h) and 521(b).

Fill in this information to identify your case:

Debtor 1 YING LIU
First Name Middle Name Last Name

Debtor 2 ZHIWEN YANG
(Spouse, if filing) First Name Middle Name Last Name

United States Bankruptcy Court for the: WESTERN District of WASHINGTON

Case number _____
(If known)

☐ Check if this is an amended filing

Official Form 104

For Individual Chapter 11 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims Against You and Are Not Insiders

12/15

If you are an individual filing for bankruptcy under Chapter 11, you must fill out this form. If you are filing under Chapter 7, Chapter 12, or Chapter 13, do not fill out this form. Do not include claims by anyone who is an *insider*. Insiders include your relatives; any general partners; relatives of any general partners; partnerships of which you are a general partner; corporations of which you are an officer, director, person in control, or owner of 20 percent or more of their voting securities; and any managing agent, including one for a business you operate as a sole proprietor. 11 U.S.C. § 101. Also, do not include claims by secured creditors unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information.

Part 1: List the 20 Unsecured Claims in Order from Largest to Smallest. Do Not Include Claims by Insiders.

		Unsecured claim
1	<p>YUN ZHANG <small>Creditor's Name</small> <u>506 2ND AVENUE</u> <small>Number Street</small> <u>SUITE 1400</u> <small>City State ZIP Code</small> <u>SEATTLE WA 98104</u> <small>Contact</small> <u>AFN LAW PLLC</u> <small>Contact phone</small></p>	<p>What is the nature of the claim? <u>JUDGMENT</u> \$ <u>2,602,622.00</u></p> <p>As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply</p> <p>Does the creditor have a lien on your property? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Total claim (secured and unsecured): \$ <u>4,698,122.00</u> Value of security: - \$ <u>2,095,500.00</u> Unsecured claim \$ <u>2,602,622.00</u></p>
2	<p>XIAOMING DING <small>Creditor's Name</small> <u>701 5TH AVENUE</u> <small>Number Street</small> <u>SUITE 4223</u> <small>City State ZIP Code</small> <u>SEATTLE WA 98110</u> <small>Contact</small> <u>SHANZE PARTNERS PLLC</u> <small>Contact phone</small></p>	<p>What is the nature of the claim? <u>settlement agreement</u> \$ <u>225,000.00</u></p> <p>As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input checked="" type="checkbox"/> None of the above apply</p> <p>Does the creditor have a lien on your property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____</p>

Debtor 1

YING LIU

First Name

Middle Name

Last Name

Case number (if known)

Unsecured claim**18**

What is the nature of the claim? _____

\$ _____

Creditor's Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Contact _____

Contact phone _____

As of the date you file, the claim is: Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed
☐ None of the above apply

Does the creditor have a lien on your property?

- ☐ No
☐ Yes. Total claim (secured and unsecured): \$ _____
Value of security: - \$ _____
Unsecured claim \$ _____

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What is the nature of the claim? _____

\$ _____

Creditor's Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Contact _____

Contact phone _____

As of the date you file, the claim is: Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed
☐ None of the above apply

Does the creditor have a lien on your property?

- ☐ No
☐ Yes. Total claim (secured and unsecured): \$ _____
Value of security: - \$ _____
Unsecured claim \$ _____

20

What is the nature of the claim? _____

\$ _____

Creditor's Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Contact _____

Contact phone _____

As of the date you file, the claim is: Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed
☐ None of the above apply

Does the creditor have a lien on your property?

- ☐ No
☐ Yes. Total claim (secured and unsecured): \$ _____
Value of security: - \$ _____
Unsecured claim \$ _____

Part 2: Sign Below

Under penalty of perjury, I declare that the information provided in this form is true and correct.

X YING LIU

Signature of Debtor 1

Date 05/25/2022

MM / DD / YYYY

X ZHIWEN YANG

Signature of Debtor 2

Date 05/25/2022

MM / DD / YYYY

US ATTORNEY
ATTN: BANKRUPTCY ASSISTANT
700 STEWART ST
ROOM 5220
SEATTLE, WA 98101

INTERNAL REVENUE SVC (PHIL)
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 7346
PHILADELPHIA, PA 19101

WA DEPT OF REV – SEA
BANKRUPTCY / CLAIMS UNIT
2101 4TH AVE #1400
SEATTLE, WA 98121

WA ATTORNEY GENERAL
BANKRUPTCY & COLLECTIONS UNIT
800 5TH AVE #2000
SEATTLE, WA 98104

CHRISTOPHER L. YOUNG
2600 W PLYMOUTH ST
SEATTLE, WA 98199

YING LIU
20505 111TH AVE SE
SNOHOMISH, WA 98296

ZHIWEN YANG
20505 111TH AVE SE
SNOHOMISH, WA 98296

STERLING BANK & TRUST
ONE TOWN SQUARE
SUITE 1900
SOUTHFIELD, MI 48076

HSBC BANK
1 CORPORATE DRIVE
SUITE 360
LAKE ZURICH, IL 60047

EAST WEST BANK
PO BOX 60020
INDUSTRY, CA 91716

YUN ZHANG
C/O AFN LAW PLLC
506 2ND AVE
SUITE 1400
SEATTLE, WA 98104

XIAOMING DING
C/O SHANZE PARTNERS PLLC
701 5TH AVE
SUITE 4223
SEATTLE, WA 98104

LAUREN WILLIAM COMPANY P.S.
4580 KLAHANIE DR. SE #209
ISSAQUAH, WA 98029
425-773-8187

April 8, 2022

ZHIWEN YANG and YING LIU
20505 111TH AVE SE
SNOHOMISH, WA 98296

Dear Zhiwen and Ying,

Your 2021 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 - IRS e-file Signature Authorization. No tax is payable with the filing of this return. You will receive a refund of \$7,554.

Please be sure to call if you have any questions.

Sincerely,

William Liu

ZHIWEN YANG and YING LIU



	2021	2020	Diff
INCOME			
Wages, salaries, tips, etc.....	56,072	47,528	8,544
Interest income.....	0	778	-778
Capital gain or loss.....	-3,000	0	-3,000
Rent, royalty, partnership, SCorp, trust	-25,000	0	-25,000
Total income.....	28,072	48,306	-20,234
ADJUSTMENTS TO INCOME			
Total adjustments.....	0	0	0
Adjusted gross income.....	28,072	48,306	-20,234
ITEMIZED DEDUCTIONS			
Taxes.....	10,000	7,630	2,370
Interest.....	23,161	40,001	-16,840
Total itemized deductions.....	33,161	47,631	-14,470
TAX COMPUTATION			
Standard deduction.....	25,100	24,800	300
Larger of itemized or standard deduction	33,161	47,631	-14,470
Taxable income.....	-5,089	675	-5,764
Tax before credits.....	0	69	-69
CREDITS			
Retirement savings contributions credit	0	69	-69
Total credits.....	0	69	-69
Tax after credits.....	0	0	0
OTHER TAXES			
Total tax.....	0	0	0
PAYMENTS & REFUNDABLE CREDITS			
Federal income tax withheld.....	3,554	2,392	1,162
Estimated tax payments.....	4,000	5,000	-1,000
Total payments.....	7,554	7,392	162
REFUND OR AMOUNT DUE			
Amount overpaid.....	7,554	7,392	162
Applied to next year's estimated tax.....	0	4,000	-4,000
Amount refunded to you.....	7,554	3,392	4,162
Amount you owe.....	0	0	0
TAX RATES			
Marginal tax rate.....	0.0%	10.0%	-10.0%

ZHIWEN YANG and YING LIU

**Forms needed for this return**

Federal: 1040, Sch 1, Sch A, Sch D, Sch E, Sch E p2, 5471, 8582, 8879, 8949

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	0.%	0.%

Carryovers to 2022Federal Carryovers

Unallowed Passive Losses	533,408.
Short-Term Capital Loss	228,643.
AMT Short-Term Capital Loss	225,643.

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**► **ERO must obtain and retain completed Form 8879.**► **Go to www.irs.gov/Form8879 for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ►

Taxpayer's name

ZHIWEN YANG

Spouse's name

YING LIU

Social security number

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income.....	1	28,072.
2	Total tax.....	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099.....	3	3,554.
4	Amount you want refunded to you.....	4	7,554.
5	Amount you owe.....	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize Lauren William Company P.S. to enter or generate my PIN as my

ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☒ I authorize Lauren William Company P.S. to enter or generate my PIN as my

ERO firm name

Enter five digits, but
don't enter all zeros

signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► William Liu

Date ►

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (Rev. 01-2021)

FDIA1701L 01/22/21

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial ZHIWEN YANG		Last name YANG	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial YING LIU		Last name LIU	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. 20505 111TH AVE SE			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code SNOHOMISH, WA 98296			
Foreign country name	Foreign province/state/county	Foreign postal code	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1	56,072.
Attach Sch. B if required.	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits	6a	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	-3,000.
8 Other income from Schedule 1, line 10	8	-25,000.	
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	28,072.	
10 Adjustments to income from Schedule 1, line 26	10		
11 Subtract line 10 from line 9. This is your adjusted gross income	11	28,072.	
12a Standard deduction or itemized deductions (from Schedule A)	12a	33,161.	
b Charitable contributions if you take the standard deduction (see instructions)	12b		
c Add lines 12a and 12b	12c	33,161.	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12c and 13	14	33,161.	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	0.	

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2021)

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814	16	0.
2	<input type="checkbox"/> 4972 3 <input type="checkbox"/>	17	
17	Amount from Schedule 2, line 3.	18	0.
18	Add lines 16 and 17.	19	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812.	20	
20	Amount from Schedule 3, line 8.	21	0.
21	Add lines 19 and 20.	22	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-.	23	
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	24	0.
24	Add lines 22 and 23. This is your total tax .		
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	3,554.
b	Form(s) 1099	25b	
c	Other forms (see instructions).	25c	
d	Add lines 25a through 25c.	25d	3,554.
26	2021 estimated tax payments and amount applied from 2020 return.	26	4,000.
27a	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions. <input type="checkbox"/>	27a	
b	Nontaxable combat pay election.	27b	
c	Prior year (2019) earned income.	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812.	28	
29	American opportunity credit from Form 8863, line 8.	29	
30	Recovery rebate credit. See instructions.	30	
31	Amount from Schedule 3, line 15.	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits .	32	
33	Add lines 25d, 26, and 32. These are your total payments .	33	7,554.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	7,554.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	7,554.
b	Routing number. XXXXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number. XXXXXXXXXXXXXXXXXXXXXXXXXX		
36	Amount of line 34 you want applied to your 2022 estimated tax .	36	
37	Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions.	37	
38	Estimated tax penalty (see instructions).	38	

RefundDirect deposit?
See instructions.**Amount You Owe****Third Party Designee**Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ **Yes.** Complete below. ☐ **No**

Designee's name William Liu

Phone no. (425)-773-8187

Personal identification number (PIN)

Sign HereJoint return?
See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation MANAGER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation MANAGER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name William Liu	Preparer's signature William Liu	Date	PTIN	Check if: <input checked="" type="checkbox"/> Self-employed
Firm's name Lauren William Company P.S.	Firm's address 4580 Klahanie Dr. SE #209 Issaquah, WA 98029		Phone no. 425-773-8187	Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ZHIWEN YANG and YING LIU

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-25,000.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-25,000.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 1 (Form 1040) 2021**

**Part II Adjustments to Income**

11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN..... ▶		
c	Date of original divorce or separation agreement (see instructions)..... ▶		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a.....	26	0.

Schedule 1 (Form 1040) 2021

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

ZHIWEN YANG and YING LIU

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|----|
| 1 | Medical and dental expenses (see instructions) | 1 | |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11..... | 2 | |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

**Taxes You
Paid**

- | | | | |
|---|--|----|---------|
| 5 | State and local taxes.
a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. <input checked="" type="checkbox"/>
b State and local real estate taxes (see instructions) | 5a | 483. |
| | c State and local personal property taxes | 5b | 14,780. |
| | d Add lines 5a through 5c | 5c | |
| | e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5d | 15,263. |
| | | 5e | 10,000. |
| 6 | Other taxes. List type and amount ► | 6 | |
| 7 | Add lines 5e and 6 | 7 | 10,000. |

**Interest You
Paid****Caution:** Your mortgage interest deduction may be limited (see instructions).

- | | | | |
|----|--|----|---------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. <input type="checkbox"/>
a Home mortgage interest and points reported to you on Form 1098. See instructions if limited. | 8a | 23,161. |
| | b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 8b | |
| | c Points not reported to you on Form 1098. See instructions for special rules. | 8c | |
| | d Mortgage insurance premiums (see instructions) | 8d | |
| | e Add lines 8a through 8d | 8e | 23,161. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions. | 9 | |
| 10 | Add lines 8e and 9 | 10 | 23,161. |

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- | | | | |
|----|--|----|----|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. | 12 | |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 0. |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|----|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions. | 15 | 0. |
|----|--|----|----|

**Other
Itemized
Deductions**

- | | | | |
|----|---|----|----|
| 16 | Other—from list in instructions. List type and amount ► | 16 | 0. |
|----|---|----|----|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a..... | 17 | 33,161. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. <input type="checkbox"/> | | |

FDIA0301L 08/20/21

BAA For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2021

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

- ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021Attachment
Sequence No. **12**

Name(s) shown on return

ZHIWEN YANG and YING LIU

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.	10,430,945.	11,843,749.	1,184,161.	-228,643.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.				7 -228,643.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.				15

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA0612L 08/20/21

Schedule D (Form 1040) 2021

Part III Summary

16 Combine lines 7 and 15 and enter the result.....	16	-228,643.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.....	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.....	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input checked="" type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Sales and Other Dispositions of Capital Assets

- Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2021Attachment
Sequence No. **12A**

Name(s) shown on return

ZHIWEN YANG and YING LIU

SSN or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
1	CHARLES SCHWAB	Various	Various	8,824,976.	9,727,180.	W	770,269.	-131,935.
1	ROBINHOOD SECURITIES LLC	Various	Various	1,605,969.	2,116,569.	W	413,892.	-96,708.
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)..... ►			10430945.	11843749.		1184161.	-228,643.

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. **13**

Name(s) shown on return

ZHIWEN YANG and YING LIU

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No
- B** If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

1 a Physical address of each property (street, city, state, ZIP code)**A** 1445 205TH AVE NE, SAMMAMISH, WA 98074**B** 2727 181TH AVE NE, REDMOND, WA 98052**C** 16012 NE 95TH CT, REDMOND, WA 98052

1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1	A	365		
B 1	B	365		
C 1	C	365		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	51,000.	30,000.	36,000.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	1,274.	877.	1,067.
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	40,681.	16,330.	13,035.
13 Other interest	13			
14 Repairs	14		2,376.	
15 Supplies	15			
16 Taxes	16	11,465.	7,848.	7,300.
17 Utilities	17			
18 Depreciation expense or depletion	18	14,300.	9,817.	11,126.
19 Other (list) ▶ See Stmt 1	19		2,400.	
20 Total expenses. Add lines 5 through 19	20	67,720.	39,648.	32,528.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-16,720.	-9,648.	3,472.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-16,081.	-9,212.	
23 a Total of all amounts reported on line 3 for all rental properties	23a		117,000.	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		70,046.	
d Total of all amounts reported on line 18 for all properties	23d		35,243.	
e Total of all amounts reported on line 20 for all properties	23e		139,896.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			3,472.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			-25,293.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			-21,821.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

ZHIWEN YANG and YING LIU

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	RAINBOW USA INVESTMENT LLC	P				
B	PYA: Passive Carryover	P				
C	LAS OLAS OCEAN RESORT PARTNERS LLC	P				
D	PYA: Passive Carryover	P				

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A					
B	5.				
C					
D	3,174.				
29 a Totals.....					
b Totals.....	3,179.				
30 Add columns (h) and (k) of line 29a.....					30
31 Add columns (g), (i), and (j) of line 29b.....					31 -3,179.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.....					32 -3,179.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34 a Totals.....		
b Totals.....		
35 Add columns (d) and (f) of line 34a.....		35
36 Add columns (c) and (e) of line 34b.....		36
37 Total estate and trust income or (loss). Combine lines 35 and 36.....		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.....					39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....		40
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5.....		41 -25,000.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.....	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	43	

BAA

FDIZ2302L 06/22/21

Schedule E (Form 1040) 2021

Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 1/01, 2021, and ending 12/31, 2021

OMB No. 1545-0123

Attachment
Sequence No. **121**

Name of person filing this return

ZHIWEN UANG

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

20505 111TH AVE SE

City or town, state, and ZIP code

SNOHOMISH, WA 98296

Filer's tax year beginning 1/01, 2021, and ending

12/31, 2021

A Identifying number

XXXXXXXXXX

B Category of filer (See instructions. Check applicable box(es).):1a ☐ 1b ☐ 1c ☐ 2 ☐ 3 ☐ 4 ☒ 5a ☐ 5b ☐ 5c ☐**C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period** %**D** Check box if this is a final Form 5471 for the foreign corporation. ☐**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions). ☐**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 ☐**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions). ►**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation BEIJING XINGJINCHENGYUAN METAL LTD 16 YICHENGYUAN CHENGANJIAIYUAN FENGTAIQU BEIJING, BEIJING 101000 China			b(1) Employer identification number, if any Foreign US		
			b(2) Reference ID number (see instructions) XXXXXXXXXX		
			c Country under whose laws incorporated China		
d Date of incorporation 1/06/1999	e Principal place of business China	f Principal business activity code number 423990	g Principal business activity METAL MATERIAL	h Functional currency code CNY	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	469,190.	469,190.

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA8712L 07/12/21

Form **5471** (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
I N C O M E	1 a Gross receipts or sales.....	1 a	100.	15.
	b Returns and allowances.....	1 b		
	c Subtract line 1b from line 1a.....	1 c	100.	15.
	2 Cost of goods sold.....	2		
	3 Gross profit (subtract line 2 from line 1c).....	3	100.	15.
	4 Dividends.....	4		
	5 Interest.....	5		
	6 a Gross rents.....	6 a		
	b Gross royalties and license fees.....	6 b		
	7 Net gain or (loss) on sale of capital assets.....	7		
D E D U C T I O N S	8 a Foreign currency transaction gain or loss—unrealized.....	8 a		
	b Foreign currency transaction gain or loss—realized.....	8 b		
	9 Other income (attach statement).....	9		
	10 Total income (add lines 3 through 9).....	10	100.	15.
	11 Compensation not deducted elsewhere.....	11		
	12 a Rents.....	12 a		
	b Royalties and license fees.....	12 b		
	13 Interest.....	13		
N E T I N C O M E	14 Depreciation not deducted elsewhere.....	14		
	15 Depletion.....	15		
	16 Taxes (exclude income tax expense (benefit)).....	16		
	17 Other deductions (attach statement — exclude income tax expense (benefit))..... See Statement 2	17	100.	15.
	18 Total deductions (add lines 11 through 17).....	18	100.	15.
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10).....	19		
O t h e r C o m p r e h e n s i v e I n c o m e	20 Unusual or infrequently occurring items.....	20		
	21 a Income tax expense (benefit)—current.....	21 a		
	b Income tax expense (benefit)—deferred.....	21 b		
	22 Current year net income or (loss) per books (combine lines 19 through 21b).....	22		
O t h e r C o m p r e h e n s i v e I n c o m e	23 a Foreign currency translation adjustments.....	23 a		
	b Other.....	23 b		
	c Income tax expense (benefit) related to other comprehensive income.....	23 c		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).....	24		

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Form 5471 (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash.....	141.	141.
2a	Trade notes and accounts receivable.....	1,473,910.	1,473,910.
b	Less allowance for bad debts.....		
3	Derivatives.....		
4	Inventories.....		
5	Other current assets (attach statement).....		
6	Loans to shareholders and other related persons.....		
7	Investment in subsidiaries (attach statement).....		
8	Other investments (attach statement).....		
9a	Buildings and other depreciable assets.....	125.	125.
b	Less accumulated depreciation.....		
10a	Depletable assets.....		
b	Less accumulated depletion.....		
11	Land (net of any amortization).....		
12	Intangible assets:		
a	Goodwill.....		
b	Organization costs.....		
c	Patents, trademarks, and other intangible assets.....		
d	Less accumulated amortization for lines 12a, 12b, and 12c.....		
13	Other assets (attach statement).....		
14	Total assets.....	1,474,176.	1,474,176.
Liabilities and Shareholders' Equity			
15	Accounts payable.....	466.	470.
16	Other current liabilities (attach statement)..... See Statement 3.....	907,692.	907,692.
17	Derivatives.....		
18	Loans from shareholders and other related persons.....		
19	Other liabilities (attach statement).....		
20	Capital stock:		
a	Preferred stock.....		
b	Common stock.....	461,538.	461,538.
21	Paid-in or capital surplus (attach reconciliation).....		
22	Retained earnings.....	104,476.	104,476.
23	Less cost of treasury stock.....		
24	Total liabilities and shareholders' equity.....	1,474,172.	1,474,176.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?..... If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?.....		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?..... If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?..... If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments..... ▶ \$		
c Enter the total amount of the base erosion tax benefit..... ▶ \$		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?..... If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions)..... ▶ \$		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?..... If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year. ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?..... If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14?..... If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?..... If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?..... If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?.....		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?.....		
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?.....		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?.....		X
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such distribution(s) and acquisition(s)..... ▶ \$ _____		
(2) The amount of such related party indebtedness..... ▶ \$ _____		

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Form 5471 (Rev. 12-2021)

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for: ZHIWEN UANG

Name of U.S. shareholder ▶ ZHIWEN YANG

Identifying number ▶

1 a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).....	1 a	
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).....	1 b	
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).....	1 c	
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).....	1 d	
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).....	1 e	
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).....	1 f	
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).....	1 g	
h Other subpart F income (enter result from Worksheet A).....	1 h	
2 Earnings invested in U.S. property (enter the result from Worksheet B).....	2	
3 Reserved for future use.....	3	
4 Factoring income.....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 a Section 245A eligible dividends (see instructions).....	5 a	
b Extraordinary disposition amounts (see instructions).....	5 b	
c Extraordinary reduction amounts (see instructions).....	5 c	
d Section 245A(e) dividends (see instructions).....	5 d	
e Dividends not reported on line 5a, 5b, 5c, or 5d.....	5 e	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.....	6	

- 7 a** Was any income of the foreign corporation blocked?.....
- b** Did any such income become unblocked during the tax year (see section 964(b))?.....

If the answer to either question is "Yes," attach an explanation.

- 8 a** Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?.....

b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

- 9** Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____

Yes	No
	X
	X
	X

BAA

Form 5471 (Rev. 12-2021)

SCHEDULE E
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Income, War Profits, and Excess Profits Taxes Paid or Accrued

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

ZHIWEN UANG

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

Foreign US

Identifying number

Reference ID number (see instructions)

GEN

a Separate Category (Enter code — see instructions.)
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)
c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions)

Part I Taxes for Which a Foreign Tax Credit is Allowed

Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1			<input type="checkbox"/>				
2			<input type="checkbox"/>				
3			<input type="checkbox"/>				
4			<input type="checkbox"/>				
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S.-source income, check box	(i) Local Currency in Which Tax is Payable (enter code — see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (i) by column (k))	(m) In Functional Currency of Foreign Corporation
1		<input type="checkbox"/>					
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4.						

Section 2—Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/(column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6.				

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA8701L 07/01/21

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation

ZHIWEN UANG

EIN (if any)

Reference ID number (see instructions)

GEN

- a** Separate Category (Enter code — see instructions.)
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901 (i)	(d) Section 901 (k) and (l)	(e) Section 901 (m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**IMPORTANT:** Enter amounts in U.S. dollars.

Taxes related to:					
	(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes	
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	0.		0.	
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for foreign tax redetermination				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (i)				
5	Taxes carried over in nonrecognition transactions				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i)				
7	Other adjustments (attach statement)				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7)				
9	Taxes deemed paid with respect to inclusions (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c))				
14	Reserved for future use				
15	Reduction for other taxes not deemed paid				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12	0.	0.	0.	

BAA

CPC08701L 07/1/2021

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation

ZHIWEN UANG

EIN (if any)

Reference ID number (see instructions)

GEN

- a** Separate Category (Enter code — see instructions). ▶ GEN
- b** If code 901 is entered on line a, enter the country code for the sanctioned country (see instructions). ▶ _____
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). ▶ _____

Schedule E-1	Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)
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[illegible]BAA
Schedule E (Form 5471) (Rev. 12-2021)

SCHEDULE I-1
(Form 5471)

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

ZHIWEN UANG

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference ID number (see instructions)

Separate Category (Enter code—see instructions.) ▶ **GEN**

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1			
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income	2a			
b Subpart F income	2b			
c High-tax exception income per section 954(b)(4)	2c			
d Related party dividends	2d			
e Foreign oil and gas extraction income	2e			
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4			
5 Deductions properly allocable to amount on line 4	5			
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6			
7 Tested foreign income taxes	7			
8 Qualified business asset investment (QBAI)	8			
9a Interest expense included on line 5	9a			
b Qualified interest expense	9b			
c Tested loss QBAI amount	9c			
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d			
10a Interest income included in line 4	10a			
b Qualified interest income	10b			
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

BAA For Paperwork Reduction Act Notice, see instructions.**Schedule I-1 (Form 5471) (Rev. 12-2021)**

SCHEDULE J
(Form 5471)

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

ZHIWEN UANG

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference number (see instructions)

▶ GEN

a Separate Category (Enter code—see instructions).....

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)..... ▶

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).
Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J).....						
b	Beginning balance adjustments (attach stmt).....						
c	Adjusted beginning balance (combine lines 1a and 1b)....						
2a	Reduction for taxes unsuspended under anti-splitter rules.						
b	Disallowed deduction for taxes suspended under anti-splitter rules.....						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H).....						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation.....						
5a	E&P carried over in nonrecognition transaction.....						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction.....						
6	Other adjustments (attach statement).....						
7	Total current and accumulated E&P (combine lines 1c through 6).....						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P.....						
9	Actual distributions.....						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P.....						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement).....						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions).....						
14	Balance at beginning of next year (combine lines 7 through 13).....						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

CPCA8705L 08/27/20

Schedule J (Form 5471) (Rev. 12-2020)

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

(e) Previously Taxed E&P (see instructions)

	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951 A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	(e) Previously Taxed E&P (see instructions)				
	(viii) Section 951 A PTEP		(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	(i) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

BAA

CFCAS705L 12/08/20

Schedule J (Form 5471) (Rev. 12-2020)

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year.....	1	
2	Additions (amounts subject to future recapture).....	2	
3	Subtractions (amounts recaptured in current year).....	3	
4	Balance at end of year (combine lines 1 through 3).....	4	

BAA Schedule J (Form 5471) (Rev. 12-2020)

SCHEDULE M
(Form 5471)(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

ZHIWEN UANG

Identifying number

Reference ID number (see instructions)

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

Foreign US

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► **CNY 1**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade . .					
3 Sales of property rights (patents, trademarks, etc.)..					
4 Platform contribution transaction payments received..					
5 Cost sharing transaction payments received.					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received.					
8 Rents, royalties, and license fees received.					
9 Hybrid dividends received (see instructions).					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . .					
11 Interest received					
12 Premiums received for insurance or reinsurance . .					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14.	0 .	0 .	0 .	0 .	0 .
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade.					
18 Purchases of property rights (patents, trademarks, etc.)..					
19 Platform contribution transaction payments paid ..					
20 Cost sharing transaction payments paid.					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid.					
23 Rents, royalties, and license fees paid.					
24 Hybrid dividends paid (see instructions).					
25 Dividends paid (exclude hybrid dividends paid).					
26 Interest paid					
27 Premiums paid for insurance or reinsurance.					
28 Loan guarantee fees paid.					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29.	0 .	0 .	0 .	0 .	0 .

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

CPCA8706L 06/22/21

Schedule M (Form 5471) (Rev. 12-2021)

Name of person filing Form 5471

Identifying number

ZHIWEN UANG

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable						
32 Amounts borrowed (enter the maximum loan balance during the year) — see instructions.						
33 Accounts Receivable						
34 Amounts loaned (enter the maximum loan balance during the year) — see instructions.						

Schedule M (Form 5471) (Rev. 12-2021)

Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

► **Attach to Form 5471.**

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Identifying number

Identifying number

Reference ID number

▼ GEN

▼

1

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a	Balance at beginning of year (see instructions)			
b	Beginning balance adjustments (attach statement)			
c	Adjusted beginning balance (combine lines 1a and 1b)			
2	Reduction for taxes unsuspended under anti-splitter rules			
3	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation...			
4	Previously taxed E&P carried over in nonrecognition transaction			
5	Other adjustments (attach statement)			
6	Total previously taxed E&P (combine lines 1c through 5)			
7	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8	Actual distributions of previously taxed E&P			
9	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions).			
11	Other adjustments (attach statement)			
12	Balance at beginning of next year (combine lines 6 through 11)			

Schedule P (Form 5471) (Rev. 12-2020)

Part I Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

BAA Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a Balance at beginning of year (see instructions)			
b Beginning balance adjustments (attach statement)			
c Adjusted beginning balance (combine lines 1a and 1b)			
2 Reduction for taxes unsuspended under anti-splitter rules			
3 Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4 Previously taxed E&P carried over in nonrecognition transaction			
5 Other adjustments (attach statement)			
6 Total previously taxed E&P (combine lines 1c through 5)			
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8 Actual distributions of previously taxed E&P			
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11 Other adjustments (attach statement)			
12 Balance at beginning of next year (combine lines 6 through 11)			

BAA Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
BAA	Schedule P (Form 5471) (Rev. 12-2020)							

SCHEDULE Q
(Form 5471)

(December 2020)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 5471

ZHIWEN UANG

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Identifying number

Reference ID number (see instructions)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes). ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions). ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or

☒ Foreign source income

Complete a separate Schedule Q for FOGEL or FORI income.

D If this Schedule Q is being completed for FOGEL or FORI income, check this box. ▶ ☐

Enter amounts in functional currency
of the foreign corporation (unless
otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

	(vii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (i) less columns (ii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)									
(2)									
b									
(1)									
(2)									
c									
(1)									
(2)									
d									
(1)									
(2)									
e									
(1)									
(2)									
f									
(1)									
(2)									

Important: See Computer-Generated Schedule Q in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income.....							
k Bribes, Kickbacks, and Other Payments.....							
l Section 901(f) income.....							
2 Recaptured Subpart F Income.....							
3 Tested Income Group (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
4 Residual Income Group (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total.....							

Important: See **Computer-Generated Schedule Q** in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less column (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
9									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
k									
l									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

Important: See Computer-Generated Schedule Q in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

SCHEDULE R
(Form 5471)(December 2020)
Department of the Treasury
Internal Revenue Service**Distributions From a Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

ZHIWEN UANG

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference ID number (see instructions)

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				


Form **5471**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information Return of U.S. Persons With Respect
to Certain Foreign Corporations**► Go to www.irs.gov/Form5471 for instructions and the latest information.Information furnished for the foreign corporation's annual accounting period (tax year required by
section 898) (see instructions) beginning 1/01, 2021, and ending 12/31, 2021

OMB No. 1545-0123


Attachment
Sequence No. **121**

Name of person filing this return YING LIU	A Identifying number 
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 20505 111TH AVE SE	B Category of filer (See instructions. Check applicable box(es).): 1a <input type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5a <input type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>
City or town, state, and ZIP code SNOHOMISH, WA 98296	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period _____ %
Filer's tax year beginning 1/01, 2021, and ending 12/31, 2021	

D Check box if this is a final Form 5471 for the foreign corporation.	<input type="checkbox"/>
E Check if any excepted specified foreign financial assets are reported on this form (see instructions).	<input type="checkbox"/>
F Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40.	<input type="checkbox"/>
G If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions).	►
H Person(s) on whose behalf this information return is filed:	

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S.
dollars unless otherwise indicated.

1a Name and address of foreign corporation BEIJING XINGJINCHENGYUAN METAL LTD 16 YICHENGYUAN CHENGNANJIAYUAN FENGTAIQU BEIJING, BEIJING 101000 China			b(1) Employer identification number, if any Foreign US	
			b(2) Reference ID number (see instructions) 	
			c Country under whose laws incorporated China	
d Date of incorporation 1/06/1999	e Principal place of business China	f Principal business activity code number 423990	g Principal business activity METAL MATERIAL	h Functional currency code CNY

2 Provide the following information for the foreign corporation's accounting period stated above.	
a Name, address, and identifying number of branch office or agent (if any) in the United States	b If a U.S. income tax return was filed, enter:
	(i) Taxable income or (loss) _____ (ii) U.S. income tax paid (after all credits) _____
c Name and address of foreign corporation's statutory or resident agent in country of incorporation	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different


Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	469,190.	469,190.

BAA For Paperwork Reduction Act Notice, see instructions.

CPC48712L 07/12/21

Form **5471** (Rev. 12-2021)

Part I	U.S. Shareholders of Foreign Corporation (see instructions)
---------------	--

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
YING LIU 20505 111TH AVE SE SNOHOMISH, WA 98296 				

Part II	Direct Shareholders of Foreign Corporation (see instructions)
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[illegible]

Form 5471 (Rev. 12-2021)

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

			Functional Currency	U.S. Dollars
I N C O M E	1 a Gross receipts or sales.....	1 a	100.	15.
	b Returns and allowances.....	1 b		
	c Subtract line 1b from line 1a.....	1 c	100.	15.
	2 Cost of goods sold.....	2		
	3 Gross profit (subtract line 2 from line 1c).....	3	100.	15.
	4 Dividends.....	4		
	5 Interest.....	5		
	6 a Gross rents.....	6 a		
	b Gross royalties and license fees.....	6 b		
	7 Net gain or (loss) on sale of capital assets.....	7		
D E D U C T I O N S	8 a Foreign currency transaction gain or loss—unrealized.....	8 a		
	b Foreign currency transaction gain or loss—realized.....	8 b		
	9 Other income (attach statement).....	9		
	10 Total income (add lines 3 through 9).....	10	100.	15.
	11 Compensation not deducted elsewhere.....	11		
	12 a Rents.....	12 a		
	b Royalties and license fees.....	12 b		
	13 Interest.....	13		
N E T I N C O M E	14 Depreciation not deducted elsewhere.....	14		
	15 Depletion.....	15		
	16 Taxes (exclude income tax expense (benefit)).....	16		
	17 Other deductions (attach statement — exclude income tax expense (benefit))..... See Statement 4	17	100.	15.
	18 Total deductions (add lines 11 through 17).....	18	100.	15.
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10).....	19		
	20 Unusual or infrequently occurring items.....	20		
	21 a Income tax expense (benefit)—current.....	21 a		
Other Comprehen- sive Income	b Income tax expense (benefit)—deferred.....	21 b		
	22 Current year net income or (loss) per books (combine lines 19 through 21b).....	22		
	23 a Foreign currency translation adjustments.....	23 a		
	b Other.....	23 b		
	c Income tax expense (benefit) related to other comprehensive income.....	23 c		
	24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c).....	24		

BAA

Form 5471 (Rev. 12-2021)

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1 Cash.....	1	141.	141.
2a Trade notes and accounts receivable.....	2a	1,473,910.	1,473,910.
b Less allowance for bad debts.....	2b		
3 Derivatives.....	3		
4 Inventories.....	4		
5 Other current assets (attach statement).....	5		
6 Loans to shareholders and other related persons.....	6		
7 Investment in subsidiaries (attach statement).....	7		
8 Other investments (attach statement).....	8		
9a Buildings and other depreciable assets.....	9a	125.	125.
b Less accumulated depreciation.....	9b		
10a Depletable assets.....	10a		
b Less accumulated depletion.....	10b		
11 Land (net of any amortization).....	11		
12 Intangible assets:			
a Goodwill.....	12a		
b Organization costs.....	12b		
c Patents, trademarks, and other intangible assets.....	12c		
d Less accumulated amortization for lines 12a, 12b, and 12c.....	12d		
13 Other assets (attach statement).....	13		
14 Total assets.....	14	1,474,176.	1,474,176.
Liabilities and Shareholders' Equity			
15 Accounts payable.....	15	470.	470.
16 Other current liabilities (attach statement)..... See Statement 5.....	16	907,692.	907,692.
17 Derivatives.....	17		
18 Loans from shareholders and other related persons.....	18		
19 Other liabilities (attach statement).....	19		
20 Capital stock:			
a Preferred stock.....	20a		
b Common stock.....	20b	461,538.	461,538.
21 Paid-in or capital surplus (attach reconciliation).....	21		
22 Retained earnings.....	22	104,476.	104,476.
23 Less cost of treasury stock.....	23		
24 Total liabilities and shareholders' equity.....	24	1,474,176.	1,474,176.

Schedule G Other Information

	Yes	No
1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?..... If "Yes," see the instructions for required statement.		X
2 During the tax year, did the foreign corporation own an interest in any trust?.....		X
3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)?..... If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).		X
4a During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)?..... If "Yes," complete lines 4b and 4c.		X
b Enter the total amount of the base erosion payments..... ▶ \$		
c Enter the total amount of the base erosion tax benefit..... ▶ \$		
5a During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A?..... If "Yes," complete line 5b.		X
b Enter the total amount of the disallowed deductions (see instructions)..... ▶ \$		

Schedule G Other Information (continued)

	Yes	No
6a Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		X
b Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) ▶ \$ _____		
c Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
d Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) ▶ \$ _____		
7 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? If the answer to question 7 is "Yes," complete a separate Schedule G-1 for each cost sharing arrangement in which the foreign corporation was a participant during the tax year.		X
8 From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))?		X
9a Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the tax year?..... If "Yes," go to line 9b.		X
b Enter in functional currency the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the tax year ▶ \$ _____		
10 During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? If "Yes," see instructions and attach statement.		X
11 During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4?..... If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		X
12 During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)?		X
13 During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended?		X
14 Did you answer "Yes" to any of the questions in the instructions for line 14?..... If "Yes," enter the corresponding code(s) from the instructions and attach statement ▶ _____		X
15 Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)?..... If "Yes," enter the amount ▶ \$ _____		X
16 Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)?..... If "Yes," enter the amount ▶ \$ _____		X
17a Did any extraordinary reduction with respect to a controlling section 245A shareholder occur during the tax year (see instructions)?.....		X
b If the answer to question 17a is "Yes," was an election made to close the tax year such that no amount is treated as an extraordinary reduction amount or tiered extraordinary reduction amount (see instructions)?.....		
18 Does the reporting corporation have any loan to or from the related party to which the safe-haven rate rules of Regulations section 1.482-2(a)(2)(iii)(B) are applicable, and for which the reporting corporation used a rate of interest within the safe-haven range of Regulations section 1.482-2(a)(2)(iii)(B)(1) (100% to 130% of the AFR for the relevant term)?.....		X
19a Did the reporting corporation make at least one distribution or acquisition (as defined by Regulations section 1.385-3) during the period including the tax year and the preceding three tax years, or, during the period beginning 36 months before the date of the respective distribution or acquisition and ending 36 months afterward, did the reporting corporation issue or refinance indebtedness owed to a related party?.....		X
b If the answer to question 19a is "Yes," provide the following.		
(1) The amount of such distribution(s) and acquisition(s) ▶ \$ _____		
(2) The amount of such related party indebtedness ▶ \$ _____		

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Form 5471 (Rev. 12-2021)

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for: YING LIU

Name of U.S. shareholder ▶ YING LIU

Identifying number ▶

1 a Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions).....	1 a	
b Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions).....	1 b	
c Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6).....	1 c	
d Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6).....	1 d	
e Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A).....	1 e	
f Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A).....	1 f	
g Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A).....	1 g	
h Other subpart F income (enter result from Worksheet A).....	1 h	
2 Earnings invested in U.S. property (enter the result from Worksheet B).....	2	
3 Reserved for future use.....	3	
4 Factoring income.....	4	
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.		
5 a Section 245A eligible dividends (see instructions).....	5 a	
b Extraordinary disposition amounts (see instructions).....	5 b	
c Extraordinary reduction amounts (see instructions).....	5 c	
d Section 245A(e) dividends (see instructions).....	5 d	
e Dividends not reported on line 5a, 5b, 5c, or 5d.....	5 e	
6 Exchange gain or (loss) on a distribution of previously taxed earnings and profits.....	6	

- 7 a** Was any income of the foreign corporation blocked?.....
- b** Did any such income become unblocked during the tax year (see section 964(b))?.....

If the answer to either question is "Yes," attach an explanation.

- 8 a** Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)?.....

b If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

c Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.

- 9** Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____

Yes	No
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

BAA

Form 5471 (Rev. 12-2021)

SCHEDULE E
(Form 5471)

(Rev. December 2021)
Department of the Treasury
Internal Revenue Service

Income, War Profits, and Excess Profits Taxes Paid or Accrued

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

YING LIU

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

Foreign US

Reference ID number (see instructions)

a Separate Category (Enter code — see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions.)

c If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions.)

Part I Taxes for Which a Foreign Tax Credit is Allowed

Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspended Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1			<input type="checkbox"/>				
2			<input type="checkbox"/>				
3			<input type="checkbox"/>				
4			<input type="checkbox"/>				
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax is Payable (enter code — see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (i) by column (k))	(m) In Functional Currency of Foreign Corporation
1		<input type="checkbox"/>					
2		<input type="checkbox"/>					
3		<input type="checkbox"/>					
4		<input type="checkbox"/>					
5	Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4.						

Section 2—Taxes Deemed Paid by Foreign Corporation

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/(column (g)) x column (h)) (USD)	
1					
2					
3					
4					
5	Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6.				

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA8701L 07/01/21

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation

YING LIU

EIN (if any)

Reference ID number (see instructions)

GEN

- a** Separate Category (Enter code — see instructions).....
- b** If code 901 is entered on line a, enter the country code for the sanctioned country (see instructions).....
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions).....

Part II Election

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

☐ Yes ☒ No If "Yes," state date of election ▶

Part III Taxes for Which a Foreign Tax Credit Is Disallowed (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901 (i)	(d) Section 901 (k) and (l)	(e) Section 901 (m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
1									
2									
3	In functional currency (combine lines 1 and 2).....								
4	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)).....								

Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**IMPORTANT:** Enter amounts in U.S. dollars.

Taxes related to:					
	(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes	
1a	Balance at beginning of year (as reported in prior year Schedule E-1).....	0.	0.	0.	
b	Beginning balance adjustments (attach statement).....				
c	Adjusted beginning balance (combine lines 1a and 1b).....				
2	Adjustment for foreign tax redetermination.....				
3a	Taxes unsuspended under anti-splitter rules.....				
b	Taxes suspended under anti-splitter rules.....				
4	Taxes reported on Schedule E, Part I, Section 1, line 5, column (i).....				
5	Taxes carried over in nonrecognition transactions.....				
6	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i).....				
7	Other adjustments (attach statement).....				
8	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7).....				
9	Taxes deemed paid with respect to inclusions (see instructions).....				
10	Taxes deemed paid with respect to actual distributions.....				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P.....				
12	Other (attach statement).....				
13	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c)).....				
14	Reserved for future use.....				
15	Reduction for other taxes not deemed paid.....				
16	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12.....	0.	0.	0.	

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CP0A8701L 07/1/2021

Schedule E (Form 5471) (Rev. 12-2021)

Name of foreign corporation

YING LIU

EIN (if any)

Reference ID number (see instructions)

GEN

- a** Separate Category (Enter code — see instructions). **GEN**
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions). **▶**
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions). **▶**

Schedule E-1 **Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation** *(continued)*

[illegible]BAA
Schedule E (Form 5471) (Rev. 12-2021)

SCHEDULE I-1
(Form 5471)

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service**Information for Global Intangible Low-Taxed Income**▶ **Attach to Form 5471.**▶ **Go to www.irs.gov/Form5471 for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471

YING LIU

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference ID number (see instructions)

Separate Category (Enter code—see instructions.) ▶ **GEN**

		Functional Currency	Conversion Rate	U.S. Dollars
1 Gross income (see instructions if cost of goods sold exceed gross receipts)	1			
2 Exclusions (see instructions if cost of goods sold exceed gross receipts)				
a Effectively connected income	2a			
b Subpart F income	2b			
c High-tax exception income per section 954(b)(4)	2c			
d Related party dividends	2d			
e Foreign oil and gas extraction income	2e			
3 Total exclusions (combine lines 2a through 2e)	3			
4 Gross income less total exclusions (line 1 minus line 3) (see instructions)	4			
5 Deductions properly allocable to amount on line 4	5			
6 Tested income (loss) (line 4 minus line 5) (see instructions)	6			
7 Tested foreign income taxes	7			
8 Qualified business asset investment (QBAI)	8			
9a Interest expense included on line 5	9a			
b Qualified interest expense	9b			
c Tested loss QBAI amount	9c			
d Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0-	9d			
10a Interest income included in line 4	10a			
b Qualified interest income	10b			
c Tested interest income (line 10a minus line 10b). If zero or less, enter -0-	10c			

BAA For Paperwork Reduction Act Notice, see instructions.**Schedule I-1 (Form 5471) (Rev. 12-2021)**

SCHEDULE J
(Form 5471)

(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

YING LIU

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference number (see instructions)

a Separate Category (Enter code—see instructions).....

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).....

Part I Accumulated E&P of Controlled Foreign Corporation

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).
Important: Enter amounts in functional currency.

		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
1a	Balance at beginning of year (as reported on prior year Schedule J).....						
b	Beginning balance adjustments (attach stmt).....						
c	Adjusted beginning balance (combine lines 1a and 1b)....						
2a	Reduction for taxes unsuspended under anti-splitter rules.						
b	Disallowed deduction for taxes suspended under anti-splitter rules.....						
3	Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H).....						
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation.....						
5a	E&P carried over in nonrecognition transaction.....						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction.....						
6	Other adjustments (attach statement).....						
7	Total current and accumulated E&P (combine lines 1c through 6).....						
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P.....						
9	Actual distributions.....						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P.....						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement).....						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions).....						
14	Balance at beginning of next year (combine lines 7 through 13).....						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

CPCA8705L 08/27/20

Schedule J (Form 5471) (Rev. 12-2020)

Part I **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

(e) Previously Taxed E&P (see instructions)

	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951 A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					
	(e) Previously Taxed E&P (see instructions)				
	(viii) Section 951 A PTEP		(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	(i) Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a					
b					
c					
2a					
b					
3					
4					
5a					
b					
6					
7					
8					
9					
10					
11					
12					
13					
14					

BAA

CFCAS705L 12/08/20

Schedule J (Form 5471) (Rev. 12-2020)

Part II **Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))****Important:** Enter amounts in functional currency.

1	Balance at beginning of year.....	1	
2	Additions (amounts subject to future recapture).....	2	
3	Subtractions (amounts recaptured in current year).....	3	
4	Balance at end of year (combine lines 1 through 3).....	4	

BAA Schedule J (Form 5471) (Rev. 12-2020)

SCHEDULE M
(Form 5471)(Rev. December 2021)
Department of the Treasury
Internal Revenue Service**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

► Attach to Form 5471.

► Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

YING LIU

Identifying number

Reference ID number (see instructions)

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

Foreign US

Important: Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ► CNY 1

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)					
2 Sales of tangible property other than stock in trade . .					
3 Sales of property rights (patents, trademarks, etc.)..					
4 Platform contribution transaction payments received..					
5 Cost sharing transaction payments received.					
6 Compensation received for technical, managerial, engineering, construction, or like services					
7 Commissions received.					
8 Rents, royalties, and license fees received.					
9 Hybrid dividends received (see instructions).					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . .					
11 Interest received					
12 Premiums received for insurance or reinsurance . .					
13 Loan guarantee fees received					
14 Other amounts received (attach statement)					
15 Add lines 1 through 14.	0 .	0 .	0 .	0 .	0 .
16 Purchases of stock in trade (inventory)					
17 Purchases of tangible property other than stock in trade.					
18 Purchases of property rights (patents, trademarks, etc.)..					
19 Platform contribution transaction payments paid ..					
20 Cost sharing transaction payments paid.					
21 Compensation paid for technical, managerial, engineering, construction, or like services					
22 Commissions paid.					
23 Rents, royalties, and license fees paid.					
24 Hybrid dividends paid (see instructions).					
25 Dividends paid (exclude hybrid dividends paid).					
26 Interest paid					
27 Premiums paid for insurance or reinsurance.					
28 Loan guarantee fees paid.					
29 Other amounts paid (attach statement)					
30 Add lines 16 through 29.	0 .	0 .	0 .	0 .	0 .

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

CPCA8706L 06/22/21

Schedule M (Form 5471) (Rev. 12-2021)

Name of person filing Form 5471

YING LIU

Identifying number

	(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
31 Accounts Payable						
32 Amounts borrowed (enter the maximum loan balance during the year) — see instructions.						
33 Accounts Receivable						
34 Amounts loaned (enter the maximum loan balance during the year) — see instructions.						

Schedule M (Form 5471) (Rev. 12-2021)

**SCHEDULE P
(Form 5471)**

(Rev. December 2020)

Department of the Treasury
Internal Revenue Service

Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations

OMB No. 1545-0123

▶ Attach to Form 5471.
▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

YING LIU

Name of U.S. shareholder

YING LIU

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)
FOREIGNUS

Identifying number
Identifying number
Reference ID number (see instructions)

▶ GEN

a Separate Category (Enter code—see instructions.)

b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions).

Part I Previously Taxed E&P in Functional Currency (See instructions)

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a Balance at beginning of year (see instructions)			
b Beginning balance adjustments (attach statement)			
c Adjusted beginning balance (combine lines 1a and 1b)			
2 Reduction for taxes unsuspended under anti-splitter rules			
3 Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4 Previously taxed E&P carried over in nonrecognition transaction			
5 Other adjustments (attach statement)			
6 Total previously taxed E&P (combine lines 1c through 5)			
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8 Actual distributions of previously taxed E&P			
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11 Other adjustments (attach statement)			
12 Balance at beginning of next year (combine lines 6 through 11)			

BAA For Paperwork Reduction Act Notice, see instructions.

CPCA8703L 08/28/20

Schedule P (Form 5471) (Rev. 12-2020)

Part I Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
BAA	Schedule P (Form 5471) (Rev. 12-2020)							

Part II Previously Taxed E&P in U.S. Dollars

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
1a Balance at beginning of year (see instructions)			
b Beginning balance adjustments (attach statement)			
c Adjusted beginning balance (combine lines 1a and 1b)			
2 Reduction for taxes unsuspended under anti-splitter rules			
3 Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
4 Previously taxed E&P carried over in nonrecognition transaction			
5 Other adjustments (attach statement)			
6 Total previously taxed E&P (combine lines 1c through 5)			
7 Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P			
8 Actual distributions of previously taxed E&P			
9 Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P			
10 Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)			
11 Other adjustments (attach statement)			
12 Balance at beginning of next year (combine lines 6 through 11)			

BAA Schedule P (Form 5471) (Rev. 12-2020)

Part II Previously Taxed E&P in U.S. Dollars (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
1a								
b								
c								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
BAA	Schedule P (Form 5471) (Rev. 12-2020)							

SCHEDULE Q
(Form 5471)

(December 2020)

Department of the Treasury
Internal Revenue Service

Name of person filing Form 5471

YING LIU

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Identifying number
Reference ID number (see instructions)

CFC Income by CFC Income Groups

▶ Attach to Form 5471.

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

OMB No. 1545-0123

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes). ▶ **GEN**

B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions). ▶

Complete a separate Schedule Q for U.S. source income and foreign source income.

C Indicate whether this Schedule Q is being completed for: ☐ U.S. source income or ☒ Foreign source income

D If this Schedule Q is being completed for FOGEL or FORI income, check this box. ☐

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
a Dividends, Interest, Rents, Royalties, & Annuities (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
b Net Gain From Certain Property Transactions (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
c Net Gain From Commodities Transactions (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
d Net Foreign Currency Gain (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
e Income Equivalent to Interest (Total)							
(1) Unit name ▶							
(2) Unit name ▶							
f Foreign Base Company Sales Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							

Important: See **Computer-Generated Schedule Q** in instructions.

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule Q (Form 5471) (12-2020)

	(vii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (i) less columns (ii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
a									
(1)									
(2)									
b									
(1)									
(2)									
c									
(1)									
(2)									
d									
(1)									
(2)									
e									
(1)									
(2)									
f									
(1)									
(2)									

Important: See Computer-Generated Schedule Q in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach schedule)
1 Subpart F Income Groups							
g Foreign Base Company Services Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
h Full Inclusion Foreign Base Company Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
i Insurance Income (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
j International Boycott Income.....							
k Bribes, Kickbacks, and Other Payments.....							
l Section 901(f) income.....							
2 Recaptured Subpart F Income.....							
3 Tested Income Group (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
4 Residual Income Group (Total).....							
(1) Unit name ▶							
(2) Unit name ▶							
5 Total.....							

Important: See **Computer-Generated Schedule Q** in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less column (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	Reserved	Reserved
1									
9									
(1)									
(2)									
h									
(1)									
(2)									
i									
(1)									
(2)									
j									
k									
l									
2									
3									
(1)									
(2)									
4									
(1)									
(2)									
5									

Important: See Computer-Generated Schedule Q in instructions.

BAA

Schedule Q (Form 5471) (12-2020)

**SCHEDULE R
(Form 5471)**(December 2020)
Department of the Treasury
Internal Revenue Service**Distributions From a Foreign Corporation**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to www.irs.gov/Form5471 for instructions and the latest information.

Name of person filing Form 5471

YING LIU

Identifying number

Name of foreign corporation

BEIJING XINGJINCHENGYUAN METAL LTD

EIN (if any)

FOREIGNUS

Reference ID number (see instructions)

	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

BAA For Paperwork Reduction Act Notice, see instructions.

CPCAS708L 12/29/20

Schedule R (Form 5471) (12-2020)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
 ► Attach to Form 1040, 1040-SR, or 1041.
 ► Go to www.irs.gov/Form8582 for instructions and the latest information.

2021Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

ZHIWEN YANG and YING LIU

Part I 2021 Passive Activity Loss**Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Part IV, column (a))	1 a	3,472.	
b Activities with net loss (enter the amount from Part IV, column (b))	1 b	26,368.	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1 c	43,917.	
d Combine lines 1a, 1b, and 1c	1 d		-66,813.

All Other Passive Activities

2 a Activities with net income (enter the amount from Part V, column (a))	2 a		
b Activities with net loss (enter the amount from Part V, column (b))	2 b		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2 c	491,595.	
d Combine lines 2a, 2b, and 2c	2 d		-491,595.

- 3** Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used

3 -558,408.

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	66,813.
5 Enter \$150,000. If married filing separately, see instructions	5	150,000.
6 Enter modified adjusted gross income, but not less than zero. See instructions	6	53,072.
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5	7	96,928.
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	25,000.
9 Enter the smaller of line 4 or line 8	9	25,000.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	3,472.
11 Total losses allowed from all passive activities for 2021. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	28,472.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
1445 205TH AVE NE		16,720.	27,967.		44,687.
2727 181TH AVE NE		9,648.	15,950.		25,598.
16012 NE 95TH CT	3,472.			3,472.	
Total. Enter on Part I, lines 1a, 1b, and 1c	3,472.	26,368.	43,917.		

BAA For Paperwork Reduction Act Notice, see instructions.Form **8582** (2021)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
RAINBOW USA INVESTMENT LLC			800.		800.
LAS OLAS OCEAN RESORT PARTNER			490,795.		490,795.
Total. Enter on Part I, lines 2a, 2b, and 2c ... ▶			491,595.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
1445 205TH AVE NE	Sch E Ln 22	44,687.	0.635797	15,895.	28,792.
2727 181TH AVE NE	Sch E Ln 22	25,598.	0.364203	9,105.	16,493.
Total ... ▶		70,285.	1.00	25,000.	45,285.

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
1445 205TH AVE NE	Sch E Ln 22	28,792.	0.053628	28,606.
2727 181TH AVE NE	Sch E Ln 22	16,493.	0.030720	16,386.
RAINBOW USA INVESTMENT LLC	Sch E Ln 28	800.	0.001490	795.
LAS OLAS OCEAN RESORT PARTNERS L	Sch E Ln 28	490,795.	0.914161	487,621.
Total ... ▶		536,880.	1.00	533,408.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
1445 205TH AVE NE	Sch E Ln 22	44,687.	28,606.	16,081.
2727 181TH AVE NE	Sch E Ln 22	25,598.	16,386.	9,212.
RAINBOW USA INVESTMENT LLC	Sch E Ln 28	800.	795.	5.
LAS OLAS OCEAN RESORT PARTNERS L	Sch E Ln 28	490,795.	487,621.	3,174.
Total ... ▶		561,880.	533,408.	28,472.

BAA

Form 8582 (2021)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶	0.	1.00	0.	0.	

Name of activity:

Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶	0.	1.00	0.	0.	

BAA

Form 8582 (2021)

Form **8582**Alternative Minimum Tax
Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
 ► Attach to Form 1040, 1040-SR, or 1041.
 ► Go to www.irs.gov/Form8582 for instructions and the latest information.

2021Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

ZHIWEN YANG and YING LIU

Part I 2021 Passive Activity Loss**Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Part IV, column (a))	1 a	3,472.	
b Activities with net loss (enter the amount from Part IV, column (b))	1 b	26,368.	
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1 c		
d Combine lines 1a, 1b, and 1c	1 d		-22,896.

All Other Passive Activities

2 a Activities with net income (enter the amount from Part V, column (a))	2 a		
b Activities with net loss (enter the amount from Part V, column (b))	2 b		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2 c		
d Combine lines 2a, 2b, and 2c	2 d		

3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3		-22,896.
--	----------	--	----------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	22,896.
5 Enter \$150,000. If married filing separately, see instructions	5	150,000.
6 Enter modified adjusted gross income, but not less than zero. See instructions	6	53,072.
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.		
7 Subtract line 6 from line 5	7	96,928.
8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	25,000.
9 Enter the smaller of line 4 or line 8	9	22,896.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	3,472.
11 Total losses allowed from all passive activities for 2021. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	26,368.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
1445 205TH AVE NE		16,720.			16,720.
2727 181TH AVE NE		9,648.			9,648.
16012 NE 95TH CT	3,472.			3,472.	
Total. Enter on Part I, lines 1a, 1b, and 1c	3,472.	26,368.			

BAA For Paperwork Reduction Act Notice, see instructions.Form **8582** (2021)

Form 8582 (2021) ZHIWEN YANG and YING LIU

Page 2

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c ...					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
1445 205TH AVE NE	Sch E Ln 22	16,720.	0.634102	14,518.	2,202.
2727 181TH AVE NE	Sch E Ln 22	9,648.	0.365898	8,378.	1,270.
Total▶		26,368.	1.00	22,896.	3,472.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
1445 205TH AVE NE	Sch E Ln 22	2,202.	0.634217	
2727 181TH AVE NE	Sch E Ln 22	1,270.	0.365783	
Total ▶		3,472.	1.00	

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
1445 205TH AVE NE	Sch E Ln 22	16,720.	0.	16,720.
2727 181TH AVE NE	Sch E Ln 22	9,648.	0.	9,648.
Total▶		26,368.		26,368.

BAA

Form 8582 (2021)

Alternative Minimum Tax

Form 8582 (2021) ZHIWEN YANG and YING LIU

Page 3

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶	0.	1.00	0.	0.	0.

Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶	0.	1.00	0.	0.	0.

BAA

Form 8582 (2021)

ZHIWEN YANG and YING LIU

Statement 1
Schedule E, Line 19 - 2727 181TH AVE NE
Other Rental and Royalty Expenses

Association Dues.....		\$	2,400.
	Total	\$	<u>2,400.</u>

Statement 2
Form 5471, Page 3, Schedule C, Line 17 - ZHIWEN UANG
Other Deductions

OTHER EXPENSE.....			100.
	Functional Currency Total		<u>100.</u>
	Translation Rate		<u>6.5</u>
	Total	\$	<u>15.</u>

Statement 3
Form 5471, Page 4, Schedule F, Line 16 - ZHIWEN UANG
Other Current Liabilities

		<u>Beginning</u>	<u>Ending</u>
CURRENT LIABILITIES.....		\$ 907,692.	\$ 907,692.
	Total	<u>\$ 907,692.</u>	<u>\$ 907,692.</u>

Statement 4
Form 5471, Page 3, Schedule C, Line 17 - YING LIU
Other Deductions

OTHER EXPENSE.....			100.
	Functional Currency Total		<u>100.</u>
	Translation Rate		<u>6.5</u>
	Total	\$	<u>15.</u>

Statement 5
Form 5471, Page 4, Schedule F, Line 16 - YING LIU
Other Current Liabilities

		<u>Beginning</u>	<u>Ending</u>
OTHER CURRENT LIABILITIES.....		\$ 907,692.	\$ 907,692.
	Total	<u>\$ 907,692.</u>	<u>\$ 907,692.</u>

ZHIWEN YANG and YING LIU

Wage Schedule

<u>Taxpayer - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>Local W/H</u>
SAFEWAY INC	15,757.	1,191.	977.	228.		
Total	15,757.	1,191.	977.	228.	0.	0.
<u>Spouse - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>Local W/H</u>
TU9, LLC	1,085.	11.	67.	16.		
SAFEWAY INC.	39,230.	2,352.	2,706.	633.		
Total	40,315.	2,363.	2,773.	649.		0.
Grand Total	56,072.	3,554.	3,750.	877.	0.	0.

Federal Income Tax Withheld

TU9, LLC	11.
SAFEWAY INC.	2,352.
SAFEWAY INC	1,191.
Total	3,554.

State and Local Taxes (Schedule A, Line 5a)

State and Local Sales Taxes Using the Optional Sales Tax Tables

Available Income:

Adjusted gross income per Form 1040 or 1040-SR	28,072.
Tax-exempt interest	0.
Nontaxable combat pay	0.
Nontaxable social security benefits	0.
Nontaxable pensions	0.
Nontaxable IRAs	0.
Prior year refundable credits (refundable portion only)	0.
Additional nontaxable amounts	0.
Total Available Income (not less than zero)	28,072.

Number of Exemptions 2.

1. State general sales taxes per Tables 483.
2. Local general sales taxes per Tables for certain residents of AK, AZ, AR, CO, GA, IL, LA, MO, MS, NC, NY, SC, TN, UT, and VA (based on a rate of 1%) 0.
3. Local general sales tax rate
4. If line 2 is zero, enter your state general sales tax rate. Otherwise, skip line 4 and 5, and go to line 6 6.5000
5. Divide line 3 by line 4
6. Local general sales taxes. If line 2 is zero, multiply line 1 by line 5. Otherwise, multiply line 2 by line 3. 0.
7. State and local general sales taxes (add lines 1 and 6) 483.
8. Sales taxes paid on vehicles, boats, etc. 0.
9. Sales tax deduction when using Tables (add lines 7 and 8) 483.

ZHIWEN YANG and YING LIU

State and Local Taxes (Schedule A, Line 5a) (continued)State and Local Sales Tax Deduction
(Greater of Taxes Paid or Table Amount)

1. General sales taxes paid	0.
2. Use taxes paid	0.
3. Total actual taxes paid (add lines 1 and 2)	0.
4. Sales taxes using Tables	483.
5. Greater of sales taxes paid or Table amount	<u>483.</u>

**Capital Loss Carryover Worksheet
(IRS Publication 550)**

1. Enter the amount from Form 1040, 1040-SR, or 1040NR, line 15	-5,089.
2. Enter the loss from Schedule D, line 21	3,000.
3. Combine lines 1 and 2 (but not less than zero)	0.
4. Enter the smaller of line 2 or line 3	0.
- Note: If line 7 of Schedule D is a loss, go to line 5; otherwise, enter zero on line 5 and go to line 9.	
5. Enter the loss from Schedule D, line 7	228,643.
6. Enter gain from Schedule D, line 15	0.
7. Add lines 4 and 6	0.
8. Short-term capital loss carryover to 2022. Subtract line 7 from line 5	228,643.
- Note: If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13	
9. Enter the loss from Schedule D, line 15	
10. Enter gain from Schedule D, line 7	
11. Subtract line 5 from line 4	
12. Add lines 10 and 11	
13. Long-term capital loss carryover to 2022. Subtract line 12 from line 9	

Modified Adjusted Gross Income (Form 8582, Line 6)

Adjusted gross income.....	28,072.
Passive activity income.....	-3,472.
Allowed passive activity losses.....	28,472.
Taxable social security income.....	0.
IRA deductions.....	0.
Section 501(c)(18) deductions.....	0.
Deductible portion of self-employment tax.....	0.
Series EE U.S. savings bond exclusion.....	0.
Additional educator expenses (computed without EE exclusion).....	0.
Exclusion for adoption related expenses.....	0.
Student loan interest deduction.....	0.
Tuition and Fees Deduction.....	0.
Rental real estate losses from real estate professionals.....	0.
Excess business loss adjustment.....	0.
Domestic production activities deduction.....	0.
Total Modified Adjusted Gross Income.....	<u>53,072.</u>

Form 1040 or 1040-SR, Line 30
Recovery Rebate Credit

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.
- No. Go to line 2.
 2. Does your 2021 return include a valid social security number that was issued on or before the due date of the return (including extensions) for you and, if filing a joint return, your spouse?
- Yes. Go to line 6.
 3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a valid SSN that was issued on or before the due date of the return (including extensions)?
 4. Does one of you have a valid SSN?
 5. Do you have any dependents listed on Form 1040 or 1040-SR, page 1 with a valid SSN/ATIN issued on or before the due date of the return (including extensions)?
 6. Enter \$1,400 if single, HOH, MFS, or qualifying widow(er)
Enter \$1,400 if MFJ and answered "yes" to question 4, or
Enter \$2,800 if MFJ and answered "yes" to questions 2 or 3..... 2,800.
 7. Multiply \$1,400 by the number of dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR who had a SSN/ATIN that was issued on or before the due date of the return (including extensions)..... 0.
 8. Add lines 6 and 7..... 2,800.
 9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
Married filing jointly or Qualifying widow(er): \$150,000
- No. Enter the amount from line 8 on line 12 and skip lines 10 and 11
 10. Is line 9 more than the amount shown below for your filing status?
Married filing jointly or Qualifying widow(er): \$160,000
 11. Divide line 10 by the amount shown below for your filing status.
Enter the result as a decimal (rounded to at least 2 places).....
Married filing jointly or qualifying widow(er): \$10,000
 12. Multiply line 8 by line 11..... 2,800.
 13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP3. You may refer to Notice 1444-C or your tax account information at IRS.gov/Account for the amount to enter here..... 0.
 14. Recovery rebate credit. Subtract line 13 from line 12. If zero or less, enter 0. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR..... 2,800.
- * NOTE: The credit will not carry to Form 1040 or 1040-SR until an entry is made in economic impact payment 3 received in the Recovery Rebate Credit input screen.

NOL Worksheet 1**Computation of 2021 Net Operating Loss**

1. Enter AGI less standard or itemized deductions		-5,089.
2. Nonbusiness capital losses	1,412,804.	
3. Nonbusiness capital gains	1,184,161.	
4. Excess of line 2 over line 3	228,643.	
5. Excess of line 3 over line 2	0.	
6. Nonbusiness deductions	33,161.	
7. Nonbusiness income	0.	
8. Add lines 5 and 7	0.	
9. Excess of line 6 over line 8		33,161.
10. Excess of line 8 over line 6; But do not enter more than line 5	0.	
11. Business capital losses	0.	
12. Business capital gains	0.	
13. Add lines 10 and 12	0.	
14. Excess of line 11 over line 13	0.	
15. Add lines 4 and 14	228,643.	
16. Loss from Schedule D, line 16	228,643.	
17. Section 1202 exclusion		0.
18. Subtract line 17 from line 16	228,643.	
19. Loss from Schedule D, line 21	3,000.	
20. Subtract line 19 from line 18	225,643.	
21. Subtract line 18 from line 19		0.
22. Subtract line 20 from line 15		3,000.
23. Prior years' net operating losses		0.
24. 2021 Net Operating Gain (Loss) (Combine lines 1, 9, 17, and 21 through 23.)	\$	<u>31,072.</u>

Computation of Nonbusiness Deductions

Nonbusiness itemized deductions.....		33,161.
Total	\$	<u>33,161.</u>

**NOL Worksheet 1****Computation of 2021 8960 Net Operating Loss**

1. Amount from Form 8960, line 8 less line 11		-28,000.
2. Nonbusiness capital losses	1,412,804.	
3. Nonbusiness capital gains	1,184,161.	
4. Excess of line 2 over line 3	228,643.	
5. Excess of line 3 over line 2	0.	
6. Nonbusiness deductions	0.	
7. Nonbusiness income	0.	
8. Add lines 5 and 7	0.	
9. Excess of line 6 over line 8		0.
10. Excess of line 8 over line 6; But do not enter more than line 5	0.	
11. Business capital losses	-1,184,161.	
12. Business capital gains	-1,184,161.	
13. Add lines 10 and 12	-1,184,161.	
14. Excess of line 11 over line 13	0.	
15. Add lines 4 and 14	228,643.	
16. Loss from Schedule D, line 16	228,643.	
17. Section 1202 exclusion		0.
18. Subtract line 17 from line 16	228,643.	
19. Loss from Schedule D, line 21	3,000.	
20. Subtract line 19 from line 18	225,643.	
21. Subtract line 18 from line 19		0.
22. Subtract line 20 from line 15		3,000.
23. Prior years' net operating losses		0.
24. 2021 Net Operating Gain (Loss) (Combine lines 1, 9, 17, and 21 through 23.)		\$ -25,000.
26. Regular tax NOL		0.
27. Smaller of regular tax NOL or section 1411 NOL		<u>0.</u>

ZHIWEN YANG and YING LIU



AMT Worksheet - Passive Activity Adjustment to Form 6251, Line 2m

<u>Name of Activity</u>	<u>Form or Sch to be Reported on</u>	<u>Gain or Loss</u>	<u>AMT Gain or Loss</u>
1445 205TH AVE NE	Sch E Ln 22	-16,081.	-16,720.
2727 181TH AVE NE	Sch E Ln 22	-9,212.	-9,648.
16012 NE 95TH CT	Sch E Ln 22	3,472.	3,472.
RAINBOW USA INVESTMENT LLC	Sch E Ln 28	-5.	0.
LAS OLAS OCEAN RESORT PARTNERS LLC	Sch E Ln 28	-3,174.	0.
		<u>-25,000.</u>	<u>-22,896.</u>
			<u>2,104.</u>

ZHIWEN YANG and YING LIU

RAINBOW USA INVESTMENT LLC

Partnership
Passive

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)				-800.	795.	-5.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-5.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

FDIL1201L 06/09/21

ZHIWEN YANG and YING LIU

LAS OLAS OCEAN RESORT PARTNERS LLC

Partnership
Passive

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)				-490,795.	487,621.	-3,174.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-3,174.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

FDIL1201L 06/09/21

ZHIWEN YANG and YING LIU

	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)						
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)						
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						-3,179.
FORM 4797						
Section 1231 gain (loss)						
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

* Carries to AMT at-risk/passive worksheets to compute Form 6251.

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2021 Federal Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Schedule E - 1445 205TH AVE NE																	
Buildings																	
1	1445 205TH AVE NE	5/15/14		393,290							393,290	109,039	S/L	MM	27.5	.03636	14,300
Total Buildings				393,290		0	0	0	0	0	393,290	109,039					14,300
Total Depreciation				393,290		0	0	0	0	0	393,290	109,039					14,300
Schedule E - 2727 181TH AVE NE																	
Buildings																	
2	2727 181ST AVE NE	1/01/16		270,000							270,000	58,495	S/L	MM	27.5	.03636	9,817
Total Buildings				270,000		0	0	0	0	0	270,000	58,495					9,817
Total Depreciation				270,000		0	0	0	0	0	270,000	58,495					9,817
Schedule E - 16012 NE 95TH CT																	
Buildings																	
3	16012 NE 95TH CT	8/21/15		306,000							306,000		S/L	MM	27.5	.03636	11,126
Total Buildings				306,000		0	0	0	0	0	306,000	0					11,126
Total Depreciation				306,000		0	0	0	0	0	306,000	0					11,126

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2021 Federal Depreciation Schedule

ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Prt.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal. Dep.	Salvage /Basis Reductn.	Dep. Basis	Prior Dep.	Method	Life	Rate	Current Dep.
Grand Total Depreciation				969,290		0	0	0	0	0	969,290	167,534				35,243

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2021 Federal Alternative Minimum Tax Depreciation Schedule

Page 1

ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr.	AMT Method	AMT Life	AMT Rate	AMT Depr.	Reg. Depr.	Ownr. Pct.	Post-86 Depr Adj.	Real Prop Pref.	Leas Pers Prop Pref.	59 (e)(2) Amort.
-----	-------------	------------------	--------------	--------------	--------------------	---------------	-------------	-------------	--------------	---------------	---------------	----------------------	--------------------	-------------------------	---------------------

Schedule E - 1445 205TH AVE NE

Buildings

1 1445 205TH AVE NE 5/15/14

393,290

S/L MM 27.5 .03636

14,300

14,300

0

Total Buildings

393,290

0

14,300

14,300

0

0

0

0

Total Depreciation

393,290

0

14,300

14,300

0

0

0

0

Schedule E - 2727 181TH AVE NE

Buildings

2 2727 181ST AVE NE 1/01/16

270,000

S/L MM 27.5 .03636

9,817

9,817

0

Total Buildings

270,000

0

9,817

9,817

0

0

0

0

Total Depreciation

270,000

0

9,817

9,817

0

0

0

0

Schedule E - 16012 NE 95TH CT

Buildings

3 16012 NE 95TH CT 8/21/15

306,000

S/L MM 27.5 .03636

11,126

11,126

0

Total Buildings

306,000

0

11,126

11,126

0

0

0

0

Total Depreciation

306,000

0

11,126

11,126

0

0

0

0

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2021 Federal Alternative Minimum Tax Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr.	AMT Method	AMT Life	AMT Rate	AMT Depr.	Reg. Depr.	Ownr. Pct.	Post-86 Depr Adj.	Real Prop Pref.	Leas Pers Prop Pref.	59 (e)(2) Amort.
Grand Total Depreciation				969,290	0				35,243	35,243		0	0	0	0

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2021 Book Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Schedule E - 1445 205TH AVE NE																	
Buildings																	
1	1445 205TH AVE NE	5/15/14		393,290							393,290	109,039	S/L	MM	27.5	.03636	14,300
Total Buildings				393,290		0	0	0	0	0	393,290	109,039					14,300
Total Depreciation				393,290		0	0	0	0	0	393,290	109,039					14,300
Schedule E - 2727 181TH AVE NE																	
Buildings																	
2	2727 181ST AVE NE	1/01/16		270,000							270,000	58,495	S/L	MM	27.5	.03636	9,817
Total Buildings				270,000		0	0	0	0	0	270,000	58,495					9,817
Total Depreciation				270,000		0	0	0	0	0	270,000	58,495					9,817
Schedule E - 16012 NE 95TH CT																	
Buildings																	
3	16012 NE 95TH CT	8/21/15		306,000							306,000		S/L	MM	27.5	.03636	11,126
Total Buildings				306,000		0	0	0	0	0	306,000	0					11,126
Total Depreciation				306,000		0	0	0	0	0	306,000	0					11,126

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2021 Book Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal. Dep.	Salvage /Basis Reductn.	Dep. Basis	Prior Dep.	Method	Life	Rate	Current Dep.
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Grand Total Depreciation				969,290		0	0	0	0	0	969,290	167,534				35,243
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12/31/22

2022 Federal Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Schedule E - 1445 205TH AVE NE																	
Buildings																	
1	1445 205TH AVE NE	5/15/14		333,290							333,290	123,339	S/L	MM	27.5	.03636	14,300
Total Buildings																	14,300
Total Depreciation																	14,300
Schedule E - 2727 181TH AVE NE																	
Buildings																	
2	2727 181ST AVE NE	1/01/16		270,000							270,000	68,312	S/L	MM	27.5	.03636	9,817
Total Buildings																	9,817
Total Depreciation																	9,817
Schedule E - 16012 NE 95TH CT																	
Buildings																	
3	16012 NE 95TH CT	8/21/15		306,000							306,000	11,126	S/L	MM	27.5	.03636	11,126
Total Buildings																	11,126
Total Depreciation																	11,126

12/31/22

2022 Federal Depreciation Schedule

ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Prt.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal. Dep.	Salvage /Basis Reductn.	Dep. Basis	Prior Dep.	Method	Life	Rate	Current Dep.

Grand Total Depreciation

969,290

0

0

0

0

0

969,290

202,777

35,243

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2022 Federal Alternative Minimum Tax Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr.	AMT Method	AMT Life	AMT Rate	AMT Depr.	Reg. Depr.	Ownr. Pct.	Post-86 Depr Adj.	Real Prop Pref.	Leas Pers Prop Pref.	59 (e)(2) Amort.
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Schedule E - 1445 205TH AVE NE

Buildings

1	1445 205TH AVE NE	5/15/14		393,290	14,300	S/L	MM	27.5	.03636	14,300	14,300				0
Total Buildings				393,290	14,300					14,300	14,300	0	0	0	0
Total Depreciation				393,290	14,300					14,300	14,300	0	0	0	

Schedule E - 2727 181TH AVE NE

Buildings

2	2727 181ST AVE NE	1/01/16		270,000	9,817	S/L	MM	27.5	.03636	9,817	9,817				0
Total Buildings				270,000	9,817					9,817	9,817	0	0	0	0
Total Depreciation				270,000	9,817					9,817	9,817	0	0	0	

Schedule E - 16012 NE 95TH CT

Buildings

3	16012 NE 95TH CT	8/21/15		306,000	11,126	S/L	MM	27.5	.03636	11,126	11,126				0
Total Buildings				306,000	11,126					11,126	11,126	0	0	0	0
Total Depreciation				306,000	11,126					11,126	11,126	0	0	0	0

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2022 Federal Alternative Minimum Tax Depreciation Schedule

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ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	AMT Basis	AMT Prior Depr.	AMT Method	AMT Life	AMT Rate	AMT Depr.	Reg. Depr.	Ownr. Pct.	Post-86 Depr Adj.	Real Prop Pref.	Leas Pers Prop Pref.	59 (e)(2) Amort.
Grand Total Depreciation				969,290	35,243				35,243	35,243		0	0	0	0

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2022 Book Depreciation Schedule

Page 1

ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal. Dep.	Salvage /Basis Reductm	Dep. Basis	Prior Dep.	Method	Life	Rate	Current Dep.	
Schedule E - 1445 205TH AVE NE																	
Buildings																	
1	1445 205TH AVE NE	5/15/14		393,290							393,290	123,339	S/L	MM	27.5	.03636	14,300
Total Buildings																	
				393,290		0	0	0	0	0	393,290	123,339					14,300
Total Depreciation																	
				393,290		0	0	0	0	0	393,290	123,339					14,300
Schedule E - 2727 181TH AVE NE																	
Buildings																	
2	2727 181ST AVE NE	1/01/16		270,000							270,000	68,312	S/L	MM	27.5	.03636	9,817
Total Buildings																	
				270,000		0	0	0	0	0	270,000	68,312					9,817
Total Depreciation																	
				270,000		0	0	0	0	0	270,000	68,312					9,817
Schedule E - 16012 NE 95TH CT																	
Buildings																	
3	16012 NE 95TH CT	8/21/15		306,000							306,000	11,126	S/L	MM	27.5	.03636	11,126
Total Buildings																	
				306,000		0	0	0	0	0	306,000	11,126					11,126
Total Depreciation																	
				306,000		0	0	0	0	0	306,000	11,126					11,126

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2022 Book Depreciation Schedule

ZHIWEN YANG and YING LIU

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Prt.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Grand Total Depreciation				969,290		0	0	0	0	0	969,290	202,777				35,243

UNITED STATES BANKRUPTCY COURT
Western District of Washington

In re Ying Liu and Zhiwen Yang, Chapter 11

STATEMENT PURSUANT TO 11 U.S.C. § 1116(1)(B)

The above-named Debtors hereby declare under penalty of perjury that the following have not been prepared:

- Balance sheet;
- Statement of operations; and
- Cash-flow statement.

Date: May 25, 2022

/s/ Ying Liu
Ying Liu

Date: May 25, 2022

/s/ Zhiwen Yang
Zhiwen Yang